

kaupapa here takoha whakawhanaketaka

development contributions policy

Overview

The Dunedin City Council (DCC) is expected to continue to experience growth in resident population, visitor numbers, development and economic activity. The DCC must make significant investment in additional assets and services, and assets of greater capacity, in order to meet the demands of growth. The Development Contributions Policy ('this Policy') provides a transparent and consistent basis for requiring contributions from developers towards the capital expenditure incurred to provide for growth.

This Policy has been prepared in accordance with the Local Government Act 2002. Development Contributions are defined by the provisions of Part 8 Subpart 5 and Schedule 13 of the Local Government Act 2002. The DCC is required to have a Development Contributions Policy as a component of its Funding and Financial Policies in its 9 year plan under section 102(2)(d) of the Local Government Act 2002.

Development in the Mosgiel Plan Change Areas will be subject to a private development agreement. Charges will be a combination of the applicable city-wide charges and projects specific to the plan change area.

Definitions

The terminology used in this Policy is consistent with the definitions in section 197 of the Local Government Act 2002.

Purpose

The purpose of development contributions is to enable the DCC to recover from those persons undertaking development a fair, equitable, and proportionate portion of the costs of capital expenditure necessary to service growth. This Development Contributions Policy ensures that growth, and the cost to provide for growth, is funded in a fair and reasonable manner by those who create, or those who have created, the need for that cost. The DCC's baseline position is that it is inappropriate to burden the community as a whole, by way of rating or other payment means, to meet the cost of growth.

The DCC intends to entirely fund the portion of capital expenditure that is attributable to growth by development contributions wherever it is legislatively permitted, fair, equitable, and proportionate to do so.

Development contributions are not a tool to fund the cost of maintaining or improving/changing levels of service for existing users. These costs will be met from other sources.



Principles and approach

The DCC is permitted by section 199 of the Local Government Act 2002 to require development contributions, subject to the limitations specified by section 200. The sustainable management of the DCC's network of community facilities is important. Growth through development places demands upon such networks in the form of increased use, additions, or expansion. The District Plan seeks to ensure that such demands are managed in a planned and integrated manner. This Policy will ensure that the costs of additional community facilities are funded in a fair, equitable and proportionate manner by those who create the additional demand.

Under this Policy, development contributions may be required in relation to developments if the effect of the developments is to require new or additional assets or assets of increased capacity and, as a consequence, the DCC incurs capital expenditure to provide appropriately for community facilities. The effect includes the cumulative effects that a development may have in combination with another development.

A development contribution may be required for capital expenditure that the DCC has already incurred in anticipation of growth.

The DCC will adopt the following approach to fund the growth component of the capital expenditure for community facilities:

- A development contribution will be payable for any development which creates an additional unit of demand, within any area of Dunedin City, for: Water Supply; Transportation; Wastewater; Community Infrastructure; Stormwater, and; Reserves.
- A development contribution payable will be based on the development funding up to 100% of the assessed growth cost of community facilities attributable to the additional demand resulting from that development.
- The DCC may amend this Policy to require contributions for any development that creates additional units of demand:
 - in areas that have been identified for growth through a change made to the District Plan after 19 April 2004; and
 - in areas where capital expenditure has been or will be incurred to provide for additional capacity in network infrastructure in anticipation of future growth.

Schedules will identify the community facility and the relevant geographic area of benefit where development contributions will be required. Each schedule will contain the standard development contribution required and reference a map showing the area of benefit. Should the DCC approve a water supply or wastewater connection to a property outside the areas of benefit specified in this Policy, an applicable area of benefit will be determined by the DCC and the corresponding development contribution will apply.

Reasons

Section 106(2)(c) of the Local Government Act 2002 requires the DCC's development contributions policy to explain why the DCC has determined that it is appropriate to use development contributions as a funding source, by reference to the matters in section 101(3) of the Local



Government Act 2002.

For the purposes of section 101(3)(a) community outcomes are as identified in 'Section 2.1 – Our Strategic framework' of the Dunedin City Council 9 year plan 2025-34. For the purposes of this Policy, activities have been grouped into:

- Reserves and Community Infrastructure
- Utilities – Water Supply, Wastewater and Stormwater
- Transportation – Roothing and Footpaths

This Policy has been established to support these activities and help deliver the community outcomes to which each group of activity primarily contributes as shown below:

Relevant activity	Community Outcome
Transportation (Roothing and Footpaths)	A connected city with a safe, accessible and low-carbon transport system
Utilities (Water Supply, Wastewater and Stormwater)	A healthy city with reliable and quality water, wastewater and stormwater systems
Reserves and Community Infrastructure (Parks and Reserves)	An active city with quality and accessible recreational spaces and opportunities

For each activity the DCC has determined that development contributions are an appropriate method of funding growth costs, following consideration of each matter specified in section 101(3) of the LGA 2001, and documented in Table 1.

Each matter has been considered for each activity, however in some cases the reasons given are valid for all activities. Where this is the case Table 1 shows the common reasons applicable to all activities.

Table 1: Considerations of Section 101(3) of the Local Government Act 2002

Reserves and Community Infrastructure	Utilities (Water supply, wastewater and stormwater)	Transportation
Reserves and Community Infrastructure are managed city- wide as a network providing a variety of active and passive recreation opportunities to all residents. The network also provides amenity, landscape and ecological benefits for City residents.	Water supply, Stormwater and Wastewater networks throughout the city are provided to levels appropriate to sustain the density of use provided for in that locality. These networks are recognised by the District Plan, which utilises zoning to provide for use and development to ensure sustainable management of existing infrastructure and any extensions. The three networks are grouped together as they share similarities in their management and in terms of the effects any extensions have upon them.	The Transportation network is maintained throughout the city at an appropriate level to ensure accessibility for all possible origins and destinations, and to provide for all possible activities.



Reserves and Community Infrastructure	Utilities (Water supply, wastewater and stormwater)	Transportation
Section 101(3)(a)(i) the community outcomes to which the activity primarily contributes;		
An active city with quality and accessible recreational spaces and opportunities	A healthy city with reliable and quality water, wastewater and stormwater systems	A connected city with a safe, accessible and low-carbon transport system
Section 101(3)(a)(ii) the distribution of benefits between the community as a whole, any identifiable part of the community, and individuals;		
<p>Existing community and growth community</p> <p>Capital expenditure will provide capacity, and therefore benefit, to the existing community, the growth community, or both these groups. The DCC intends to recover the cost of growth from the growth community via development contributions. Improving levels of service, historical catch-up or asset renewal will be funded by other sources of revenue by the existing community. In determining the value of the benefits being received by the growth community, it is assumed that the value of those benefits is equal to the cost of providing them.</p> <p>Each item of capital expenditure undergoes a cost driver analysis to define the benefit, and the cost, attributed to each part of the community using one or many of the following cost drivers:</p> <ul style="list-style-type: none"> · Growth · Level of Service · Renewal <p>The growth costs provide for new or additional assets or assets of increased capacity to meet the demands growth places on community facilities.</p>		
<p>Areas of benefit</p> <p>Each area of benefit is a defined geographic area with a separate development contribution. The areas of benefit reflect the variations in the cost of providing assets according to the characteristics of each particular locality and the nature of the works required.</p>		
<p>The DCC intends to use two areas of benefit for Reserves and Community Infrastructure to distribute the benefits:</p> <ul style="list-style-type: none"> · Dunedin Metropolitan · Dunedin Other <p>A decision was made that the Transportation area of benefit boundary should also apply to Community Infrastructure and Reserves. Areas that have a high utilisation of the inner-city transport network are likely to use the inner city Reserves and Community Infrastructure assets.</p> <p>The growth costs for each project have been apportioned to both areas based on the following variables:</p> <ul style="list-style-type: none"> · Location of capital works 	<p>The DCC intends to use the scheme boundaries to define the areas of benefits for the Water Supply and Wastewater contributions. These are:</p> <p>Water Supply</p> <ul style="list-style-type: none"> · Dunedin Central (Greenfields and Brownfields) · Rockland Rural · Waikouaiti and Karitane · West Taieri <p>Wastewater</p> <ul style="list-style-type: none"> · Dunedin Central (Greenfields and Brownfields) · Middlemarch · Waikouaiti/Karitane, Seacliff and Warrington <p>Stormwater has a single city-wide</p>	<p>The DCC intends to use two areas of benefit for Transportation to distribute the benefits:</p> <ul style="list-style-type: none"> · Dunedin Metropolitan · Dunedin Other <p>The core philosophy behind this decision is that the Dunedin Metropolitan area of benefit defines an area in which there are a high proportion of commuters which travel into Dunedin's main urban area and that developments in this area should pay a different contribution to those that use mainly rural and township roads.</p> <p>The growth costs for each project have been apportioned to both areas based on the following variables:</p> <ul style="list-style-type: none"> · Location of capital works

Reserves and Community Infrastructure	Utilities (Water supply, wastewater and stormwater)	Transportation
· Cross border benefit/utilisation between the two areas	area of benefit however it has been determined that this charge will not apply in the Allanton, Karitane, Merton, Middlemarch, Outram, Rockland Rural, Seacliff, Warrington, Waitati and West Taieri areas of benefit which have no or minimal stormwater provision.	· Cross border benefit/utilisation between the two areas
Section 101(3)(a)(iii) the period in or over which those benefits are expected to occur;		
<p>Capital expenditure often has benefits extending beyond the ten year plan planning horizon. For each of the individual capital expenditure projects, the DCC determines the length of time over which the asset created by that expenditure will provide a benefit to the community. The DCC also determines the capacity of that asset and the amount of capacity that will be utilised by the growth community. The use of development contributions ensures that existing rate payers are not paying for the infrastructural capacity that they do not require, and this ensures intergenerational equity.</p> <p>Once a development contribution has been paid in relation to a development, the benefits of the asset, service, or environmental enhancement shall occur indefinitely.</p>		
Section 101(3)(a)(iv) the extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity;		
<p>The DCC has projected the extent of growth within the City. The DCC has also identified its capital expenditure necessary to meet the needs of the growth community. Funding the cost of providing increased capacity in community facilities through development contributions, rather than rates serviced debt, promotes equity between the existing community and the growth community.</p> <p>The areas of benefit discussed above in 101(3) (a) (ii) also ensures the growth costs are attributed to those which contribute to the need to undertake the activity.</p>		
Land Use Categories		
The DCC will use land use categories to ensure the growth costs are attributed to identifiable parts of the growth community which contribute to the need to undertake the activity. Growth in each land use category generates a different demand for community facilities and therefore each land use shall pay appropriate fair, equitable and proportionate contribution.		
<p>The land use categories used for Reserves and Community Infrastructure (CI) are:</p> <ul style="list-style-type: none"> · Residential · Rural Residential · Retirement Housing · Aged Care Facility · Visitor Accommodation · Commercial (CI only) · Farming · Industrial (CI only) University/ Polytechnic – · Accommodation 	<p>The land use categories used for Utilities are:</p> <ul style="list-style-type: none"> · Residential · Rural Residential · Retirement Housing · Aged Care Facility · Visitor Accommodation · Commercial · Farming · Industrial · Otago University/Polytechnic – Accommodation · Otago University/Polytechnic – Other 	<p>The land use categories used for Transportation are:</p> <ul style="list-style-type: none"> · Residential · Rural Residential · Retirement Housing · Aged Care Facility · Visitor Accommodation · Commercial · Farming · Industrial · Otago University/Polytechnic – Accommodation · Otago University/Polytechnic – Other

Reserves and Community Infrastructure	Utilities (Water supply, wastewater and stormwater)	Transportation
· University/Polytechnic – Other (CI only)		
Section 101(3)(a)(v) the costs and benefits, including consequences for transparency and accountability, of funding the activity distinctly from other activities;		
Development contributions received for a specific activity will only be used for, or towards, the capital expenditure of that activity for which the contribution was required.		
Using development contributions to fund the cost of providing additional community facilities provides greater transparency. This enables the DCC's growth costs to be recovered from developers through development contributions. The benefits of this approach are deemed to exceed the costs of assessing development contributions.		
Section 101(3)(b) the overall impact of any allocation of liability for revenue needs on the community;		
The liability for revenue falls directly with the growth community. At the effective date of this Policy, the DCC considers that any negative impact of the allocation of liability for revenue on this particular sector of the community is outweighed by a positive impact on the wider community. At any stage in the future where there may be impacts of this nature, the DCC may revisit this policy.		

The full methodology that demonstrates how the calculations for development contributions were derived is contained in the Detailed Supporting Document, which is available to the public as per section 106(3) of the Local Government Act 2002.

When will contributions be required?

Section 198 of the Local Government Act 2002 gives territorial authorities the power to require a contribution for developments.

The DCC will assess whether development contributions are payable when:

- a Resource Consent is granted.
- a Building Consent is granted.
- a Certificate of Acceptance is issued for building work situated in its district (whether issued by the territorial authority or by a building consent authority), or
- an Authorisation for a Service Connection is granted.

Enforcement powers

If payment of development contributions is not received the DCC will enforce powers outlined in Section 208 of the LGA 2002.

Until a development contribution required in relation to a development has been paid or made under section 198, the DCC may:

- in the case of a development contribution required under section 198(1)(a),
 - withhold a certificate under section 224(c) of the Resource Management Act 1991:
 - prevent the commencement of a resource consent under the Resource Management Act 1991:

- in the case of a development contribution required under section 198(1)(b), withhold a code compliance certificate under section 95 of the Building Act 2004:
- in the case of a development contribution required under section 198(4A), withhold a certificate of acceptance under section 99 of the Building Act 2004:
- in the case of a development contribution required under section 198(1)(c), withhold a service connection to the development:
- in each case, register the development contribution under subpart 5 of Part 3 of the Land Transfer Act 2017, as a charge on the title of the land in respect of which the development contribution was required.

Financial contributions

Councils have the option to use either the provisions of the Resource Management Act 1991 (Financial Contributions) or those of the Local Government Act 2002 (Development Contributions) or a combination of both to obtain funds or land from developers. Councils must ensure that they do not 'double dip' for the same infrastructure.

The DCC has decided to establish its Development Contributions Policy within the requirements of the Local Government Act 2002.

Which policy will apply

It is proposed that this Policy will apply to applications for resource consent, building consent or service connection received from 1 July 2025.

In all other cases, the DCC will apply the provisions of the previous Development Contributions Policy.

Capital expenditure

Only capital expenditure is considered in determining development contributions charges under this Policy. All operational expenditure is excluded, including internal overheads.

Capital expenditure is identified from two sources, namely.

- The latest Annual Plan/Long Term Plan – future capital expenditure
- Historic financial reports – historic capital expenditure. Historic growth-related capital expenditure will only be included:
 - Where there is a current debt balance, and
 - Where there is documented evidence that there was a growth component to the project. The documented evidence must have existed at the time of construction.

Capital expenditure is considered in nominal (current day) dollars, and interest considerations are included.

All third-party funding is excluded from the capital expenditure used in calculating development contributions charges.

Cost driver apportionments

All capital expenditure has been apportioned into three cost drivers – Growth, Renewal and Level of Service. Only the growth portion is used for assessing development contributions. The cost drivers have been assessed using several methods.

These are:

- Asset capacity.
- Using design life of new assets to approximate growth percentage.
- Assessed using professional judgment.

The growth related capital expenditure is referred to in this policy as growth costs.

Unit of demand

To identify the share of the growth costs attributable to each unit of demand the DCC will use an Equivalent Household Unit (EHU). An EHU represents the impact of a typical residential dwelling for each activity.

All development shall be converted to an EHU using land use differentials and conversion factors. These enable the number of EHU's to be calculated for non-residential developments based on a standard measure of size.

Overview of the calculation methodology

A brief introduction to the development contributions calculation method is presented here.

The key concept of the approach is to define the total growth costs consumed by the growth community over a period of time. This consumption of growth costs is then apportioned among the increased number of units of demand (Equivalent Household units) over the same time period. This defines the long run average cost of growth per unit of demand, defined as the equivalent household unit (EHU) contribution. This can be represented by the following formula:

$$\text{Standard Contribution} = \frac{\text{Sum of Growth Costs Consumed in Analysis Period}}{\text{Sum of New Equivalent Household Units in Analysis Period}}$$

The calculation method can be simplified according to the following steps:

Step 1: Assess growth costs on an asset by asset basis using financial reports (past expenditure) and the 9 year plan (projected expenditure).

Step 2: Apportion growth costs by the growth population (equivalent household units) over the design life of the asset, to assess the \$/EHU.

Step 3: For each year in the analysis period determine the total consumption of asset capacity for each asset identified, namely:

$$\text{Growth Cost Consumed} = \text{Standard Contribution (\$/EHU)} \times \text{Number of EHUs}$$

Step 4: Sum for all assets in each year in the analysis period, namely total capacity consumed in that year, measured in \$.



Step 5: Sum each year in the ten-year analysis period and divide by the growth population (new equivalent household units) projected over the analysis period to determine the equivalent household unit contribution.

Step 6: Adjust for interest costs and charge inflation adjustments.

Schedule of development contribution charges

The following tables indicate:

- The areas of benefit where development contributions are to be sought.
- The development contributions per equivalent household unit for each activity within each area.
- The conversion factors for each activity and for each area of benefit.
- The contributions have been rounded to the nearest \$10.

Table 2: Schedule of Development Contributions per Equivalent Household Unit – (excluding GST)

Area of Benefit	Water Supply	Wastewater	Stormwater	Transportation	Reserves	Community Infrastructure	Total Contribution by Area of Benefit
Allanton				\$2,760	\$550	\$1,820	\$5,130
Dunedin Central Brownfields	\$7,380	\$8,410	\$2,540	\$2,760	\$550	\$1,820	\$23,460
Dunedin Central Greenfields	\$9,120	\$10,380	\$2,540	\$2,760	\$550	\$1,820	\$27,170
Outram	\$7,380			\$2,760	\$550	\$1,820	\$12,510
Waitati	\$7,380			\$2,080	\$160	\$630	\$10,250
Warrington	\$7,380	\$20,210		\$2,080	\$160	\$630	\$30,460
Seacliff	\$7,380	\$20,210		\$2,080	\$160	\$630	\$30,460
Merton	\$7,380			\$2,080	\$160	\$630	\$10,250
Karitane	\$15,220	\$20,210		\$2,080	\$160	\$630	\$38,300
Waikouaiti	\$15,220	\$20,210		\$2,080	\$160	\$630	\$38,300
Middlemarch		\$45,030		\$2,080	\$160	\$630	\$47,900
Rockland Rural				\$2,080	\$160	\$630	\$2,870
West Taieri	\$10,820			\$2,080	\$160	\$630	\$13,690
All other Dunedin Metropolitan properties			\$2,540	\$2,760	\$550	\$1,820	\$7,670
All other Dunedin other properties				\$2,080	\$160	\$630	\$2,870

Notes to Table 2:

- *Dunedin Central brownfields and greenfield areas are shown in the area of benefit maps section*



of this Policy.

- *In establishing the development contribution rates for Reserves, section 203 of the LGA 2002 states that development contributions for Reserves must not exceed the greater of:*
 - *7.5 percent of the land value of the additional allotments created by the subdivision (either cash or land equivalent); and*
 - *The value equivalent of 20 square metres of land for each additional household unit created by the development.*
 - *The Areas of Benefit Maps section shows the areas of benefit described above.*



Table 3: Equivalent Household Unit Conversion Factors for each Land Use Category

Land Use Category	Equivalent Household Units (EHU) per Unit of Measure									
	Water Supply		Wastewater	Stormwater	Transportation		Reserves		Community Infrastructure	
	Working Charge	Network Charge			Dunedin Metropolitan	Dunedin Other	Dunedin Metropolitan	Dunedin Other	Dunedin Metropolitan	Dunedin Other
Residential unit 3 or more habitable rooms	1 EHU per unit		1 EHU per unit	1 EHU per unit	1 EHU per unit	1 EHU per unit	1 EHU per unit	1 EHU per unit	1 EHU per unit	
Residential unit 2 habitable rooms	0.75 EHU per unit		0.75 EHU per unit	0.75 EHU per unit	0.75 EHU per unit	0.75 EHU per unit	0.75 EHU per unit	0.75 EHU per unit	0.75 EHU per unit	
Residential unit 1 habitable room	0.5 EHU per unit		0.5 EHU per unit	0.5 EHU per unit	0.5 EHU per unit	0.5 EHU per unit	0.5 EHU per unit	0.5 EHU per unit	0.5 EHU per unit	
Rural Residential	0.86 EHU per dwelling	0.41 EHU per property	1.48 EHU per dwelling	0.34 EHU per 100m ² ISA	1.57 EHU per dwelling	0.83 EHU per dwelling	1 EHU per dwelling	1 EHU per dwelling	1 EHU per dwelling	1 EHU per dwelling
Retirement Housing	0.5 EHU per unit		0.5 EHU per unit	0.34 EHU per 100m ² ISA	0.5 EHU per unit	0.5 EHU per unit	0.5 EHU per unit	0.5 EHU per unit	0.5 EHU per unit	0.5 EHU per unit
Aged Care Facility	0.45 EHU per unit		0.45 EHU per unit	0.34 EHU per 100m ² ISA	0.2 EHU per unit	0.2 EHU per unit	0.28 EHU per unit	0.28 EHU per unit	0.15 EHU per unit	0.15 EHU per unit
Visitor Accommodation	0.56 EHU per 100m ² GFA	0.93 EHU per property	0.99 EHU per 100m ² GFA	0.34 EHU per 100m ² ISA	0.29 EHU per 100m ² GFA	0.37 EHU per 100m ² GFA	0.30 EHU per 100m ² GFA	0.30 EHU per 100m ² GFA	0.66 EHU per 100m ² GFA	0.60 EHU per 100m ² GFA
Commercial	0.19 EHU per 100m ² GFA	0.94 EHU per property	0.31 EHU per 100m ² GFA	0.34 EHU per 100m ² ISA	5.42 EHU per 100m ² GFA	3.17 EHU per 100m ² GFA			0.05 EHU per 100m ² GFA	0.05 EHU per 100m ² GFA
Farming	0.86 EHU per dwelling	0.41 EHU per property	1.48 EHU per dwelling	0 EHU per 100m ² ISA	4.47 EHU per 100Ha	2.28 EHU per 100 Ha	0.50 EHU per dwelling	0.50 EHU per dwelling	0.50 EHU per dwelling	0.50 EHU per dwelling
Industrial	0.36 EHU per 100m ² GFA	0.90 EHU per property	0.58 EHU per 100m ² GFA	0.34 EHU per 100m ² ISA	2.75 EHU per 100m ² GFA	3.48 EHU per 100m ² GFA			0.03 EHU per 100m ² GFA	0.03 EHU per 100m ² GFA
Otago University /Polytechnic – Other	0.16 EHU per 100m ² GFA	0.94 EHU per property	0.28 EHU per 100m ² GFA	0.34 EHU per 100m ² ISA	1.85 EHU per 100m ² GFA				0.05 EHU per 100m ² GFA	
Otago University /Polytechnic – Accommodation	0.61 EHU per 100m ² GFA	0.93 EHU per property	1.09 EHU per 100m ² GFA	0.34 EHU per 100m ² ISA	0.69 EHU per 100m ² GFA		0.60 EHU per 100m ² GFA		0.82 EHU per 100m ² GFA	

Notes to Table 3:

- *GFA means gross floor area, and is defined, as ‘the sum of the gross area of the several floors of all buildings on a site, measured from the exterior faces of the exterior walls, or from the centre lines of walls separating two buildings’. For the purpose of this policy this definition of gross floor area, excluding car parking areas, will be used.*
- *ISA means impermeable surface area.*
- *Non-residential Farming developments (for example, barns and sheds) would not be charged a development contribution, except where a farm is subdivided. Farm subdivisions will be assessed under the Farming land use category, and the per dwelling charges for Reserves and Community Infrastructure will only be applicable where a new residential dwelling forms part of the development. Where an additional residential dwelling is built on an existing farm, this will be assessed under the Rural Residential land use category.*

Assessment of developments of unknown size

If the gross floor area is unknown, which may be the case at the subdivision or land use consent stage, the deemed values in Table 4 will be used to estimate gross floor area. These deemed values are considered to be conservative estimates of the potential gross floor area of a development in each category.

Table 4: Estimation of gross floor area

Category	Building coverage	Number of floors
Residential	1 dwelling/lot	
Rural residential	1 dwelling/lot or 455m2 ISA	
Visitor accommodation	45%	2
Commercial	75%	1
Industrial	75%	1

Notes to Table 4:

- *When an estimate of the gross floor area is used in the development contribution assessment then the DCC will only charge 75% of the calculated contribution at subdivision or land use consent. The balance of the contribution based on actual gross floor area would be required at building consent.*
- *The assumptions in Table 4 will also be used to assess credits for vacant non-residential lots.*

Water supply and wastewater charges

All developments within the area of benefit that are intended and able to be serviced by water supply and/or wastewater are required to connect and the DCC will charge the relevant development contribution. The development contribution may be levied at resource consent, land use consent or building consent stage. In extraordinary circumstances where an in-zone property is not practically able to be supplied with water supply and/or wastewater exception may be granted and zoning reviewed. Should the DCC approve an out of zone water supply or wastewater connection to a property outside the areas of benefit, the applicable development contribution, or a reassessed amount, shall be required.

Mosgiel Plan Change Areas

Development in the Mosgiel Plan Change Areas will be subject to a private development agreement. Charges will be a combination of the applicable city-wide charges and projects specific to the plan change area. The area of benefit maps can be found in the final section of this policy.

Calculation assumptions

All information used in the calculations of development contributions is the best available at the time. All figures are in nominal New Zealand dollars.

Interest has been included, and an interest rate of 5% has been applied. Development contributions are calculated on capital expenditure projections in the 9 year plan 2025-34.



Risks

The risks relating to the Policy are listed below. The steps required to mitigate these risks are also shown. This ensures that the correct development contributions are collected by the DCC.

Subsidies: The future portion of the development contributions are based on the DCC's 9 year plan programme. There are a number of projects in the budget that may be fully or partially subsidised by non-DCC entities. The actual capital expenditure will be input into the calculation model on an annual basis as soon as it is available. This will ensure the contributions are based on the DCC's most up to date information and reflect the actual growth related expenditure.

Legislative changes: This Policy and calculation model will be updated to incorporate any legislation changes.

Growth lower or higher than anticipated: If the growth in Dunedin City is more or less than projected, the DCC risk under or over collecting contributions. The growth projections will be reviewed regularly to ensure they are as accurate as possible.

Growth apportionment: Any changes in the growth rates may affect the apportionment of some capital projects and hence the growth capital expenditure to be recovered through development contributions charges.

The variables above can be reviewed every year via the Annual Plan/Long Term Plan update and review process. This ensures that development contribution charges are based on the most up-to-date information possible.

Growth projections – source data

The growth projected for each area of benefit has been estimated using the best information available.

- Dunedin City Council household projections – Growth and Economic Significant Forecasting Assumptions for 2025 to 2034

The growth in each area of benefit can be found in the disclosure tables in this policy. The following table shows the projected ten-year EHU growth for each activity.

Table 5: EHU Growth over ten years by Activity

Activity	Ten-Year Growth in Equivalent Household Units (2025-2034)
Water supply	4,228
Wastewater	4,085
Stormwater	5,013
Transportation	8,653
Community Infrastructure	4,111
Reserves	3,988

Each activity has a different method for converting property growth into EHU's. This is based on the different impact of each land use category on the infrastructure of each activity, namely land use differential and conversion factors.



Implementation and review

It is anticipated that this Policy will be reviewed, and if necessary amended, on an annual basis as part of the Annual Plan/Long Term Plan process. The review will include adjustment of figures to reflect changes in budgeted costs. Any review of this Policy will be a special consultative process in accordance with the DCC Policy on Significance and may take account of:

- Any changes to significant assumptions underlying this Policy
- Any changes in the capital development works programme for growth
- Any changes to the District Plan
- Development of the DCC Strategies which affect growth
- Any changes in the pattern and distribution of development in the City
- Any changes that reflect new or significant modelling of the networks
- Any change in actual costs and/or actual interest costs
- Addition of new projects and changes, or new areas of benefit, or deletion or modification to existing projects, costs or areas of benefit
- The regular reviews of the Funding and Financial Policies, and the Long Term Plan
- Any other matters the DCC considers relevant, including amendments to legislation and regulations.

Developer provision of assets – liability

The DCC may accept or require a contribution to the equivalent value in the form of land or infrastructure. It may be appropriate, for example, to allow Water Supply assets to vest in the DCC through the subdivision consent process, where they meet the DCC's requirements, and credit them against the contributions required. Any such proposals will need to be the subject of an agreement with the DCC before the consent is issued and will be dealt with on a case by case basis.

Credits

Credits can be used to reduce or offset any development contributions that might be payable.

The following principles will apply to all development contribution credit assessments:

- Credits will be specific to the activity for which they were assessed (i.e. a water supply credit will not be able to offset a wastewater contribution).
- For vacant sites, credits are based on the underlying District Plan zoning of the lot and not the proposed activity, except as otherwise provided for in the definitions in the glossary. Where the underlying zoning of the lot allows for multiple land uses, the primary purpose of the zone will be considered, and where that is unclear, the current rating classification will be considered in determining an appropriate land use category for assessing credit.
- For existing developments with a non-residential land use category, credits will be assigned based on the actual demand or an assigned demand from Table 4 of this Policy using the underlying District Plan zoning, whichever is the greater.
- Where recent demolition on a site has occurred, credits will be applied to any development in existence within the 12 month period prior to the application being made.
- Credits are to be site specific (not transferable) and non-refundable unless the refund provisions of the Local Government Act 2002 apply.



- The existing demand of any lot or building that is to be developed will be converted to an Equivalent Household Unit (EHU) credit when assessing development contributions. Credits for existing demand will be adjusted upwards as necessary for any additional credits for development contributions already paid or to reflect historic entitlements. Development contributions will then be required for the additional demand created by the new development.
- If the demand of a proposed activity is less than the existing demand then a credit will sit with the site. No time limit will apply to the use of the credit in the future towards another development on the same site.

There are two types of development contribution credits that may be applicable in addition to existing demand, termed Actual Credits and Deemed Credits. Where both an Actual Credit and a Deemed Credit applies to a development, only the Actual Credit can be claimed.

Actual Credits

A credit will be given for any development contribution already paid, under this or an earlier Policy. Actual credits will be assessed based on the EHUs paid for at the time. Therefore changes to contributions in a subsequent policy, such as inflation or changes to the schedule of charges will not be passed onto a development that has paid at an earlier date.

Deemed Credits

Deemed credits reflect historic entitlements. Deemed credits will be granted as follows:

- Any lot absent of dwellings with a land use category of residential that was created prior to 1 July 2006 or granted subdivision consent prior to 1 July 2014 will receive a credit of 1 EHU per lot.
- Any lot absent of dwellings with a land use category of rural residential that was created prior to 1 July 2006 or granted subdivision consent prior to 1 July 2014 will receive credits equivalent to one dwelling.
- On sites with a land use category of residential, on which there is a lawfully established dwelling in existence on 1 July 2014, or a resource consent or building consent for a dwelling has been granted prior to 1 July 2014 that has not lapsed, each dwelling will receive a credit equivalent to a three habitable room residential unit.
- Any lot with a land use category other than residential, rural residential or farming that was created (or granted subdivision consent) prior to 1 July 2014 will receive a credit in accordance with the greater of:
 - the actual GFA and ISA of any development in existence on 1 July 2014 plus any additional GFA and ISA approved under any resource consent or building consent issued prior to 1 July 2014 that has not lapsed, or
 - a deemed GFA and ISA using the site coverage assumptions and application rules in the Assessment of Unknown Size section of this Policy (Table 4).

Deemed credits do not apply to the farming land use category.

The deemed credit provisions do not apply to the Mosgiel Plan Change Areas.

Development exceeding permitted zone densities

Where development exceeds permitted zone densities standard contributions will be payable. There may also be additional costs for upgrading infrastructure.

Under these circumstances the DCC's preference is to minimise its involvement. The DCC is likely to specify the required upgrades required by virtue of the resource consent or plan change. All options should be open to accomplish the upgrades. The DCC's broad order of preferred approach is as follows, where 1. is the most preferred.



1. Developer undertakes and funds upgrades
2. The DCC undertakes upgrades and developer pays upfront
3. Upgrades are incorporated into the broader area of benefit analysis. This may or may not increase the standard contributions depending on the cost of the development
4. Set up separate area of benefit contributions.

Where it can be demonstrated that third parties, including the DCC, benefit the costs will be fairly allocated to those parties. The objective is to ensure the costs sit with those who benefit from the infrastructure provided. The DCC wants to avoid facilitating infrastructure upgrades beyond the permitted densities.

Invoicing and payment of development contributions

The contributions identified by the DCC in the schedules of this Policy are no longer required pursuant to the Resource Management Act 1991 (except those financial contributions identified in this Policy), but are a requirement pursuant to the Local Government Act 2002 and therefore will no longer:

- Be a condition of a resource consent
- Be able to be challenged through the provisions of the Resource Management Act 1991.
- The DCC shall assess the development contribution at the earliest opportunity (resource consent, land use consent, building consent, certificate of acceptance or service connection). The development contribution assessed will be payable at the following times:
- Subdivision Consent – Prior to the issue of the section 224 completion certificate.
- Land Use Consent – Prior to commencement of the consent.
- Building Consent – Prior to issuing the code of compliance.
- Certificate of acceptance – Prior to issuing the certificate of acceptance.
- Service Connection – Prior to service connection.

Producer Price Index

Development contributions charges may be adjusted for inflation annually in line with the Producers Price Index Outputs for Construction, as permitted by sections 106 (2B) and (2C) of the LGA02. The latest charges will be published on Council's website [website address].

Further assessment of development contributions

Development contributions will be assessed further by Council:

- if the time between the Initial Development Contribution Assessment and time at which the Council would normally invoice for those development contributions is more than 24 months, Council will apply any PPI indexing to the development contributions between the time of the original application and the time of payment.
- If a development changes in scale or intensity since the original contribution, Council may require a further development contribution for the same purpose, under section 200(4).

GST exclusive



Development contributions specified in the schedules are exclusive of Goods and Services Tax (GST). GST will need to be added to the final calculation.

Service connections

The DCC will continue to collect service connection fees in accordance with current practice and the Local Government Act 2002 for the following assets:

- Water Supply connection
- Stormwater connection
- Wastewater connection.

Nothing in this Policy will prevent the DCC from requiring, as a condition of resource consent, the provision of works and services usually, but not exclusively, internal to or on the boundaries of the development site required to service that development, to connect it to existing infrastructural services and to avoid, remedy or mitigate the environmental effects of the development, except where such works are provided for in the Long Term Plan.

Nothing in this Policy will prevent the DCC from requiring, at its request and cost, the provision of additional 'extra- over' works by the developer, such as installing a larger pipe and/or constructing a wider road through their development, in anticipation of future demand on those services beyond the boundaries of the development.

Where additional extra-over works for a development are supplied by the developer that will benefit the current and future requirements of growth and/or levels of service, and where the cost of the works exceeds the development contribution assessed and payable for that development, the DCC may, at its discretion, reimburse the developer. The reimbursement will be via a contractual agreement entered into by both parties, being the developer and the DCC. The payment terms of any monies will be negotiated in the terms of the contractual agreement.

Development agreements

Where in the DCC's opinion, it is in the best interests of all parties, the DCC reserves the discretion to enter into a development agreement with a developer for the provision of particular infrastructure to meet the special needs of a development. An example is where a development requires a special level of service or is of a type or scale which is not readily assessed in terms of units of demand.

The DCC envisages that such agreements could be used in situations where significant developments occur or are proposed and require new capital expenditure to cater for growth but no budgeted capital expenditure has been provided and no development contribution has been set.

This situation is likely to occur where a plan change has resulted in the rezoning of an area, greenfield sites are to be developed, a structure plan has been prepared in anticipation of development of an area, or a resource consent is issued which would result in additional pressures on services or the requirement of upgraded or additional services or reserves. Development agreements could also be used in situations where alternative technologies or on-site management may provide acceptable solutions.

The DCC may enter into a development agreement with a developer if:

- a) the developer has requested in writing that the DCC enter into a development agreement with the developer; or
- b) the DCC has requested in writing that the developer enter into a development agreement with the DCC.

In establishing a development agreement the applicant will be expected to provide supporting information



and detailed calculations of their development's roading, water supply and waste water demands in terms of units of demand.

The development agreement must clearly state the departures from the standard process and calculation, and the reasons for entering into the agreement. The agreement would also specify land to be vested in the Council, works to be undertaken on or off the site, timeframes of when infrastructure will be provided, and financial contributions required for the provision or upgrading of existing services.

The DCC will consider a written request from a developer to enter into a development agreement without unnecessary delay. The DCC may accept the request in whole or in part subject to any amendments agreed to by the DCC and the developer, or decline the request. The DCC shall provide the developer who made the request with a written notice of its decision and the reasons for its decision.

A developer who receives a request from the DCC to enter into a development agreement may, in a written response to the DCC accept the request in whole or in part subject to any amendments agreed to by the DCC and the developer; or decline the request.

Reconsiderations

An applicant may request reconsideration of development contributions levied to correct any erroneous figures or resolving misunderstandings around the design or location of a development.

An applicant may request the DCC to reconsider the requirement if the applicant has grounds to believe that:

- the development contribution was incorrectly calculated or assessed under the territorial authority's development contributions policy; or
- the DCC incorrectly applied its development contributions policy; or
- the information used to assess the applicant's development against the development contributions policy, or the way the DCC has recorded or used it when requiring a development contribution, was incomplete or contained errors.

A request for Reconsideration must be made in writing stating clearly which of the above grounds the applicant believes the DCC has erred. The request for Reconsideration must be made within ten working days after the date on which the applicant received the demand notice or invoice for the development contribution.

A reconsideration cannot be requested if the applicant has already lodged an Objection. If the applicant is not satisfied with the outcome of the Reconsideration, they may lodge an Objection as specified in the following section.

Objections

An applicant may lodge an objection with the DCC in accordance with the relevant provisions in Local Government Act 2002 in force, and Information regarding grounds and processes for an objection is available from the DCC website www.dcc.govt.nz or on request from the DCC Customer Services Agency, Civic Centre, 50 The Octagon.



Special Assessments

Developments sometimes require a special level of service or are of a type or scale which is not readily assessed in terms of EHUs – such as large-scale primary sector processors or service stations. In these cases, Council may decide to make a special assessment of the EHUs applicable to the development. In general, Council will evaluate the need for a special assessment for one or more activities where it considers that:

- It is an unusual development that does not fit within a specific land use category i.e. an “other” category.
- The level of demand will be materially different and is likely to have less than half or more than twice the demand for a given activity compared to the EHUs assumed in table 3.

If a special assessment is sought, Council may require the developer to provide information on the demand for community facilities generated by the development. Council may also carry out its own assessment for any development and may determine the applicable development contributions based on its estimates.

Any application for a special assessment must be made to the Council in writing within 15 days after the date on which the applicant received the development contributions assessment.

Remissions and deferral of payment

At the request of the applicant, the development contribution required on a development may be considered for remission at the DCC’s discretion on a case-by-case basis.

Any application for a remission must be made to the Council in writing and must be lodged within 15 days after the date on which the applicant received the development contributions assessment.

Any application for remission will be considered and determined by the DCC.

Remission (in whole or in part) of development contributions may be allowed in the following circumstances:

- Where the applicant will fund or otherwise provide for the same reserve, network infrastructure, or community infrastructure
- Where the projects indicated in this policy are no longer to be undertaken
- Where the DCC determines that a Development Contribution will not be charged.

Any remission (in whole or in part) may result in the need for a private development agreement to confirm alternative arrangements.

Deferral of payment – the DCC will consider deferring the payment of development contributions. These will be assessed on a case by case basis and may use any of the following mechanisms.

- Defer using Local Government Act 2002 parameters – allow payment to be made later in the sequence of development (for example, at building consent).
- Defer using Resource Management Act 1991 mechanisms – for example, using lot amalgamation under the consent process to allow payment to be made as sections are sold.
- Defer using legal agreement – for example, requiring payment as sections are sold. A legal agreement and a bank guaranteed bond (or similar) may be used to ensure payment.

Any deferral of contributions will be cost neutral to the DCC so administration and interest costs will be added to deferred payments.

Process for remissions, unusual developments and deferral of payment

Applications for remission, unusual development and deferral of payment must be applied for before a development contribution payment is made to the DCC. The DCC will not allow remissions or assessment of



unusual developments retrospectively. Any request for remission, assessment of an unusual development or a deferral of payment of development contributions shall be made by notice in writing, from the applicant to the DCC before development contributions required on the development are paid. Any request for remission, assessment of unusual developments or deferral of payment shall set out reasons for the request.

Cost – The cost of considering a remission, unusual development or deferral of payment will be on a cost recovery basis. Each applicant pays for the actual cost of processing their particular application. The developer will be required to pay an initial fixed deposit when they make their application. This deposit must be paid before the application will be accepted. The fixed deposit and schedule of charges for processing an application are set out in a schedule of charges that will be reviewed annually. The final amount payable is dependent on the total amount of time and money the DCC spends in processing the application for a remission, assessment of an unusual development or a deferral of payment. When a decision on the application has been made the DCC will add up the amount of time and money spent and compare the total to the initial deposit. If the total is more than \$25 above the initial deposit, you will be sent an invoice requiring the payment of the additional costs. If the total is more than \$25 below the initial deposit, you will be sent a refund of the unspent money. The invoice or refund will normally be sent within one month of a decision on your application being made or your application being withdrawn.

In undertaking the assessment:

- The DCC shall consider the request as soon as reasonably practicable
- The DCC may determine whether to hold a hearing for the purposes of the review, and if so, give at least five working days' notice to the applicant of the commencement date, time, and place of the hearing

For a remission only, the DCC may, at its discretion, uphold, reduce, or cancel the original amount of development contribution required on the development.

The DCC shall communicate its decision in writing to the applicant within 15 working days' of any determination or hearing.

Where the DCC decides to consider a request for a remission the following matters will be taken into account:

- The Development Contributions Policy
- The DCC's Funding and Financial Policy
- The extent to which the value and nature of works proposed by the applicant reduces the need for works proposed by the DCC in its capital works programme
- The level of existing development on the site. Where multiple existing and pre-existing uses can be established the DCC will have regard to the most intensive use.
- Development contributions paid and/or works undertaken and/or land set aside as a result of:
 - » Development contributions
 - » Agreements with the DCC
 - » Financial contributions under the Resource Management Act 1991.
- Any other matters the DCC considers relevant.

Refunds

The refund of money and return of land will occur in accordance with Sections 209 and 210 of the Local Government Act 2002, in the following circumstances:

- If development or building does not proceed
- If a consent lapses or is surrendered



- If the DCC does not provide any reserve, network infrastructure or community infrastructure for which the development contribution has been collected within ten years of that contribution being received. Where a specific project does not proceed, DCC will only refund a contribution if the service delivered by that project is not provided.

Any refunds will be issued to the consent holder of the development to which they apply. The amount of any refund will be the contribution paid, less any costs already incurred by the DCC in relation to the development or building and its discontinuance, and will not be subject to any interest or inflationary adjustment.

Money or land

The Local Government Act 2002 provides that a development contribution may be money or land, or both. Under this Policy the contribution shall be money unless, at the sole discretion of the DCC, a piece of land offered by the developer would adequately suit the whole or part of the purpose for which the contribution is sought.

Esplanade Reserves

Esplanade Reserves and Strips do not fall within the ambit of Reserves for development contributions.

Esplanade Reserves will continue to be dealt with under the Resource Management Act 1991 as they are at present and will generally not be discounted against development contributions due for Reserves. There may be rare circumstances where the DCC desires a wider Esplanade Reserve, for example, and where additional land may be offered as partial or total payment of the development contribution liability for Reserves. This would have to be agreed with the DCC's Parks and Recreation Services Department and recorded in a Private Development Agreement.

Glossary

Aged Care Unit - Any dwelling unit in a supported living facility licensed as a rest home or hospice that provide full time care of the elderly or infirm, including any hospital-level care.

Brownfields – The Dunedin Central Brownfields area is defined by the Dunedin Central Brownfield map.

Commercial – Use of land or buildings that includes the display, offering, provision, sale or hire of goods, equipment or service. Includes administrative or professional offices, offices and depots for trade services, childcare facilities, restaurants, service stations, rural retail sales activity, rural tourist activity, self-storage units, panel beaters, internet- based sales, repair stores and garden supply stores.

Equivalent household unit (EHU) – A typical residential dwelling, representing a unit of demand for which non- residential land uses can be described by. Non-residential activities, such as visitor accommodation and commercial, can be converted into equivalent household units using land use differentials. Equivalent household units enable the demand of different land uses to be considered collectively.

Dwelling – Any residential unit, irrespective of the number of habitable rooms in that unit.

Farming – Land zoned Rural with no dwelling, irrespective of the rating land use, plus sites zoned Rural greater than 15ha than contain a dwelling. Also includes land zoned Rural Residential but rated Farmland where no dwelling exists or is proposed to be built.

Greenfields – The Dunedin Central Greenfields area is defined by the Dunedin Central Greenfields map.

Gross Floor Area –The sum of the gross area of the several floors of all buildings on a site, measured from the exterior faces of the exterior walls or from the centre lines of walls separating two buildings. Buildings that have no enclosed sides or only one fully enclosed side will be excluded from gross floor area.



Habitable Rooms – Any room in a residential unit, family flat, ancillary residential unit, sleep out or visitor accommodation unit that is designed to be, or could be, used as a bedroom. The calculation of a habitable room will exclude only one principal living area per residential unit (including family flats). Any additional rooms in a residential unit, family flat, ancillary residential unit or sleep out that could be used as a bedroom but are labelled for another use, such as a second living area, gym or study, will be counted as a habitable room. In the case of dormitory-style accommodation containing multiple beds, such as is used in some backpacker accommodation, every four beds or part thereof will be treated as one habitable room. For the sake of clarity, a standard ‘bunk bed’ is counted as 2 beds.

Industrial – Primarily activities that involve the manufacturing, fabricating, processing, packing or associated storage of goods. Also includes rural processing activities, transport yards and depots, printing and publishing, warehousing/large scale storage activities (but not self-storage units), wholesale distributors and port- related activities.

Impermeable Surface Area – The sum of the roof area of buildings on a site and the area of hard surfaces used for driveways, parking or manoeuvring. A hard surface is a surface through which water cannot pass and examples include concrete, asphalt, chip seal, and impermeable/ impervious/non-porous paving stones. For the Rural Residential land use category, only the roof area of dwellings shall be counted as impermeable surface area.

Lot – has the same meaning as a ‘Site’ under the District Plan, meaning an area of land held in one Certificate of Title, which may be sold or otherwise disposed of separately without reference to the Council, provided that a site may contain one or more Certificates of Title where a restriction has been registered on the Title preventing sale or lease of any parcel.

Otago University/Polytechnic (Accommodation) – Land or buildings used or intended to be used by students or staff of the University of Otago or Otago Polytechnic for residential type accommodation, where the primary activity takes the form of a college or hall of residence. Such developments are typified by a larger number of bedrooms, shared cooking or dining facilities for a large number of occupants, and catering and laundry services being provided for residents.

Developments with any building or part of a building containing 10 or more habitable rooms in a residential unit will be treated under this category.

Otago University/Polytechnic (Other) – Land or buildings used by the University of Otago or Otago Polytechnic that are not for the purpose of residential type accommodation.

Residential Unit – A residential unit is defined as a residential activity which consists of a single self-contained household unit, whether of one or more persons, and includes accessory buildings. Family flats and ancillary residential units under the Dunedin City District Plan are deemed to be residential units for the purposes of this policy. For the purposes of this definition, residential activity means the use of land and buildings by a residential unit for the purpose of permanent living accommodation and includes emergency housing, refuge centres, halfway houses and papakaika housing if these are in the form of residential units. Residential activity also includes home occupation, childcare facility for up to and including five children, and home stay or boarding house for up to and including five guests - provided that these are secondary to the permanent living accommodation.

Retirement Housing Unit - Retirement Housing Unit is defined as any dwelling or unit in a retirement village that contain a shared-use community facilities for the residential accommodation of people who are predominantly retired (other than an aged care room).

Short term visitor accommodation - Short term visitor accommodation means that a property is available for let for short periods and advertised on sites such as Airbnb, Bookabach, etc. If:

- An existing house is temporarily or permanently let out for short term visitors more than 28 nights per calendar year
- a fully self-contained living area for short term visitors built on a property



- rooms at a private home are let out to more than five guests at any one time

then it will be assessed as a residential activity. New short term visitor accommodation applications will be assessed as visitor accommodation.

Rural Residential – Land zoned Rural Residential in the Dunedin City District Plan where there is an existing dwelling on the site, or sites with no dwelling where the rating differential is Lifestyle. Proposals to build a dwelling on land zoned Rural Residential with a rating differential of Farmland will be treated as Rural Residential. Proposals to build an additional dwelling on an existing farm will be assessed as Rural Residential. Sites zoned Rural in the Dunedin City District Plan and less than 15ha in size will be treated as Rural Residential where there is an existing dwelling on the site, or where a dwelling is proposed to be built.

Visitor Accommodation – Land or buildings used for the accommodation of people and which are or can be let on a commercial tariff, including boarding houses for six guests or more, and home stays for six (6) guests or more. This category includes backpacker accommodation, motels, hotels, tourist lodges, holiday flats, tourist cabins, camp grounds, motor inns, and accessory buildings or ancillary activities on the same site. Boarding houses for less than six guests and home stays for less than six guests will be treated as residential.

Summary disclosure tables

The following disclosure tables show a summary for each activity, and for each area of benefit, for the 9 year period between 2025/26 and 2033/34. The disclosure tables demonstrate:

- The nature and level of expected capital expenditure required by the DCC and the portion that is attributable to growth.
- The growth costs consumed within each contributing area and the growth, in EHU's, used to calculate the development contributions.

The full disclosure tables can be found in the appendices of the Detailed Supporting Document.

Development contributions summary disclosure tables

Table 6: Water Supply

Water Supply - Area of Benefit	Total Capex	Total Growth Capex	Analysis Window Growth Capex (including interest)	Analysis Period EHUs	Charge per EHU
Dunedin Central Brownfields (Dunedin Metro, Mosgiel, Waitati, Warrington, Merton and Seacliff)	628,177,382	65,684,206	29,923,021	4,052	7,384
Future Expenditure	374,729,710	43,138,749	13,296,245	4,052	3,281
Historic Expenditure	253,447,671	22,545,456	9,905,399	4,052	2,444
Interest			6,721,376	4,052	1,659
Rocklands Rural	0	0	0	0	0
Future Expenditure	0	0	0	0	0
Historic Expenditure	0	0	0	0	0
Interest	0	0	0	0	0
Waikouaiti and Karitane	34,825,288	4,725,906	2,372,342	156	15,228
Future Expenditure	5,817,755	921,134	252,996	156	1,624
Historic Expenditure	29,007,532	3,804,772	1,587,563	156	10,191
Interest			531,783	156	3,414
West Taieri	7,501,414	766,709	208,478	19	10,823



Water Supply - Area of Benefit	Total Capex	Total Growth Capex	Analysis Window Growth Capex (including interest)	Analysis Period EHUs	Charge per EHU
Future Expenditure	675,121	116,544	23,307	19	1,210
Historic Expenditure	6,826,294	650,166	185,171	19	9,613
Interest			0	19	0
Greenfields	22,231,453	10,767,017	3,527,506	2,026	1,741
Future Expenditure	21,303,414	10,317,882	2,109,145	2,026	1,041
Historic Expenditure	928,039	449,135	226,789	2,026	112
Interest			1,191,572	2,026	588

Table 7: Wastewater

Wastewater - Area of Benefit	Total Capex	Total Growth Capex	Analysis Window Growth Capex (including interest)	Analysis Period EHUs	Charge per EHU
Dunedin Central Brownfields (Tahuna, Green Island, Mosgiel)	749,025,307	74,147,990	32,891,403	3,908	8,417
Future Expenditure	447,908,924	42,696,248	12,087,544	3,908	3,093
Past Expenditure	301,116,383	31,451,743	13,595,989	3,908	3,479
Interest			7,207,870	3,908	1,845
Greenfields	22,580,492	12,346,775	3,846,990	1,954	1,969
Future Expenditure	22,513,492	12,310,140	2,436,758	1,954	1,247
Past Expenditure	67,000	36,635	19,165	1,954	10
Interest			1,391,066	1,954	712
Waikouaiti, Karitane, Seacliff and Warrington	77,902,205	9,206,438	3,104,130	154	20,212
Future Expenditure	71,488,416	8,358,706	1,659,131	154	10,803
Past Expenditure	6,413,789	847,732	401,595	154	2,615
Interest			1,043,405	154	6,794
Middlemarch	12,266,857	2,339,837	1,059,129	24	45,034
Future Expenditure	10,943,168	2,148,657	516,721	24	21,971
Past Expenditure	1,323,689	191,181	80,892	24	3,439
Interest			461,517	24	19,623

Table 8: Stormwater

Stormwater- Area of Benefit	Total Capex	Total Growth Capex	Analysis Window Growth Capex (including interest)	Analysis Period EHUs	Charge per EHU
City-wide	205,059,286	29,203,815	12,773,375	5,013	2,548
Future Expenditure	128,009,000	20,985,203	4,712,078	5,013	940
Past Expenditure	77,050,286	8,218,612	4,001,152	5,013	798
Interest			4,060,144	5,013	810

Table 9: Transportation

Transportation- Area of Benefit	Total Capex	Net Council Capex (FAR removed)	Total Growth Capex	Analysis Window Growth Capex (including interest)	Analysis Period EHUs	Charge per EHU
Dunedin Metro	998,769,611	556,891,202	37,707,802	22,740,912	8,228	2,764
Future Expenditure	553,383,125	305,878,322	20,016,176	10,881,514	8,228	1,323
Historic Expenditure	445,386,486	251,012,880	17,691,626	10,552,508	8,228	1,283
Interest				1,306,890	8,228	159
Dunedin Other	77,476,779	39,233,330	2,602,200	885,830	425	2,082
Future Expenditure	68,155,265	33,972,183	2,192,151	680,162	425	1,599
Historic Expenditure	9,321,514	5,261,147	410,050	205,667	425	483
Interest				0	425	0

Table 10: Community Infrastructure

Community Infrastructure - Area of Benefit	Total Capex	Total Growth Capex	Analysis Window Growth Capex (including interest)	Analysis Period EHUs	Charge per EHU
Dunedin Metro	353,441,162	8,465,627	6,983,809	3,829	1,824
Future Expenditure	221,811,808	4,207,699	2,142,221	3,829	559
Past Expenditure	131,629,354	4,257,928	2,599,970	3,829	679
Interest			2,241,618	3,829	585
Dunedin Other	11,792,830	225,125	178,707	282	635
Future Expenditure	5,259,192	111,635	50,770	282	180
Past Expenditure	6,533,637	113,490	64,684	282	230
Interest			63,253	282	225

Table 11: Reserves

Reserves- Area of Benefit	Total Capex	Total Growth Capex	Analysis Window Growth Capex (including interest)	Analysis Period EHUs	Charge per EHU
Dunedin Metro	100,539,618	3,608,176	2,073,851	3,721	557
Future Expenditure	54,677,685	3,079,057	1,546,390	3,721	416
Past Expenditure	45,861,933	529,119	335,076	3,721	90
Interest			192,385	3,721	52
Dunedin Other	2,202,011	131,402	43,678	267	163
Future Expenditure	1,246,944	116,808	31,300	267	117
Past Expenditure	955,067	14,594	8,240	267	31
Interest			4,138	267	15



Areas of Benefit Maps

Water Supply Areas of Benefit Maps

Dunedin Central (Greenfield and Brownfield)

Outram

West Taieri

Rocklands Rural

Waikouaiti and Karitane

Wastewater Areas of Benefit Maps

Dunedin Central (Greenfield and Brownfield)

Middlemarch

Waikouaiti, Karitane, Seacliff and Warrington

Stormwater Area of Benefit Map

City Wide

Transportation, Community Infrastructure and Reserves Areas of Benefit Maps

Dunedin Metropolitan

Dunedin Other

Mosgiel Plan Change Area of Benefit Maps

Mosgiel East – Local Reserves, Transportation, Stormwater and Wastewater

Mosgiel West - Local Reserves, Transportation, Stormwater and Wastewater

Mosgiel East C Waste Supply and Wastewater

Mosgiel Variation 9B Water Supply and Wastewater

